

# Memorandum

**210.0300**

To: Santa Barbara - Auditing

September 30, 1964

From: Tax Counsel (PM) – Headquarters

Subject: --- --- ---

In reply to your memorandum of September 4, we agree that the above taxpayer has made a taxable use of the furniture placed in its model homes. The use cannot be regarded as mere demonstration and display since the taxpayer is not in the business of selling furniture and the evident purpose of using the furniture was to promote the sale of houses.

PM:fb